

County of Roanoke, Virginia

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2005

- * Basis of Accounting - Federal Programs are accounted for on the accrual method of accounting.
- * Reporting Entity - The Schedule of Expenditures of Federal Awards includes all grants awarded to the County of Roanoke, Virginia.
The reporting entity is defined in Note 1 of the County's basic financial statements.
- * In-Kind Contributions - The County received \$280,798 in food and food stamps from the U.S. Department of Agriculture during fiscal year 2005. These in-kind contributions are not included in the basic financial statements.